



Instructions for Form Oil and/or Condensate - Parish Summary Return

This return must be completed and filed by producers and first purchasers of oil and condensate. Other persons who have been designated by the producer as being responsible for reporting taxes or accounting for the oil and condensate are also required to complete and file this return. By way of illustration, but not by limitation, "other persons" could be royalty owners or working interest owner's take in kind oil or condensate.

Front Page of Return:

Mark Appropriate Circle(s) for a name change, address change, amended return, or final return.

Revenue Account Number

This is your 10-digit Louisiana Tax Number.

Reporting Company Name/Address

Self-explanatory.

Reporting Company Number

Producer code number assigned by the Louisiana Office of Conservation or number assigned by the Louisiana Department of Revenue, to taxpayers who are not producers.

Taxable Period

Period for which tax is due. Volumes and taxes for more than one taxable period are to be reported separately.

Summary Section

Recap, by tax rate, of totals (barrels and money amounts). To be completed on last sheet of parish summary.

Total Amount Due

Total taxable barrels and money submitted with return.

Special Instructions

1. In any case where a taxpayer's average monthly tax liability for the preceding calendar year equals or exceeds \$15,000, payment must be made by one of the following methods:
 - a. By electronic funds transfer to be received by the Louisiana Department of Revenue on or before the twenty-fifth day of the second month following the month to which the tax is applicable. A separate transfer must be made for each return.
 - b. By delivery of the tax return and full payment in investible funds of the amount shown on the return, in person, or by courier to the Louisiana Department of Revenue on or before the twenty-fifth day of the second month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
2. A taxpayer not complying with the provisions of Louisiana Revised Statute 47:1519 will be considered delinquent and will be subject to penalties and interest as provided in R.S. 47:1601 and 1602.

Back Page of Return:

Revenue Account Number

This is your 10-digit Louisiana Tax Number.

Taxable Period

Period for which tax is due. Volumes and taxes for more than one taxable period are to be reported separately.

Parish Code

Code assigned by the Louisiana Office of Conservation.

Parish Name

Self-explanatory.

Tax Rate Code

Code assigned by the Louisiana Department of Revenue to designate the percentage of value tax rate applicable to each category of oil and/or condensate. (See Tax Rate Codes on this page)

Taxable Barrels

Total taxable barrels by parish, and applicable tax rate as shown on Form SEV O – 1d (R – 9015 – L) Oil and/or Condensate Severance Tax Return – Lease Detail. Do not include schedule codes 2, 5, D, H, I, S, and T.

Total Amount Due

Total amount remitted by parish, and applicable tax rate as shown on Form R-9015-L (O – 1d). Penalty and/or interest due and included in remittance should be entered in this column under Tax Rate Code 6.

Tax Rate Code Legend

Tax Rate Code	Category	Tax rate
1	Full Rate – Condensate and Capable Oil	12.5% of value
2	Half Rate – Incapable Oil	6.25% of value
3	Quarter Rate – Stripper Oil	3.125% of value
6	Interest and Penalty	
9	Reclaimed Oil	3.125% of value

Produced Water Injection Incentive Approved Projects Only

Tax Rate Code	Category	Tax rate
1P	Full Rate	10.0% of value
2P	Incapable Rate	5.0% of value
3P	Stripper Rate	2.5% of value